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Office on the below date: Date: August 23, 2007

Name: Tadashi Horie Reg. No. 40,437

Signature:

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of:

Toshiyasu YABE et al.

Appln. No.:

10/519,199

Filed:

December 17, 2004

For:

ELECTRONIC MAIL

TRANSMISSION SYSTEM. MAIL SERVER, AND MAIL

CLIENT

Attorney Docket No: 9683/221

Examiner: Patel, Ashokkumar B.

Art Unit:

2154

Confirmation No. 4783

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Responsive to the Office Action mailed May 16, 2007, Applicants respectfully request reconsideration in light of the following Amendments and Remarks.

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this communication.

Remarks begin on page 7 of this communication.